Amendments to the Claims:

This listing of claims will replace all prior versions and listings of claims in this application.

Listing of Claims:

Claims 1 – 30. Cancelled.

31 (New). Pantoprazole multiparticulates having reduced release under gastric conditions and fast release at neutral pH, wherein each of said multiparticulates comprises:

a spheroid core comprising pantoprazole or an enantiomer thereof, or a salt or hydrate thereof, at least one surfactant, at least one disintegrant, and about 1% to about 2% w/w water;

an enteric coat on the core, said enteric coat comprising a copolymer of methacrylic acid and methacrylates in the range of about 15 to about 45 % w/w of each of the multiparticulates; and

wherein said multiparticulates have an average size of about 1mm in diameter.

32 (New). The pantoprazole multiparticulates according to claim 1, further comprising a final seal coat on the enteric coat.

33 (New). The pantoprazole multiparticulates according to claim 2, wherein the final seal coat comprises about 0.1 to 10 wt% of the multiparticulates.

34 (New). The pantoprazole multiparticulates according to claim 32, wherein the final seal coat comprises hydroxypropyl methylcellulose (hypromellose).

35 (New). The pantoprazole multiparticulates according to claim 31, wherein said multiparticulates further comprises an initial seal coat on the core.

36 (New). The pantoprazole multiparticulates according to claim 34, wherein said said initial seal coat is in the range of about 2 to 4 % w/w of the weight of the uncoated core.

37 (New). The pantoprazole multiparticulates according to claim 34, wherein the initial seal coat comprises hypromellose.

38 (New). The pantoprazole multiparticulates according to claim 31, wherein the surfactant comprises from about 2 to about 7% by weight of the uncoated core.

39 (New). The pantoprazole multiparticulates according to claim 31, wherein the surfactant is a polysorbate.

40 (New). The pantoprazole multiparticulates according to claim 39, wherein the polysorbate is polysorbate 80.

41 (New). The pantoprazole multiparticulates according to claim 31, wherein the enteric coat comprises 27.5 to 48% w/w of the multiparticulate.

42 (New). The pantoprazole multiparticulates according to claim 41, wherein the enteric coating comprises about 30% w/w of Eudragit L 30 D-55 coating, about 15% w/w talc, about 3% triethyl citrate and a pH adjuster; said amounts being by weight of the microparticulate.

43 (New). The pantoprazole multiparticulates according to claim 31, wherein the pantoprazole compound is present in the range of from about 5 to 50 w/w, of the spheroid core.

44 (New). The pantoprazole multiparticulates according to claim 31, in which the core comprises pantoprazole compound in an amount equivalent to about 40 mg pantoprazole per 100 mg uncoated multiparticulate.

45 (New). The pantoprazole multiparticulates according to claim 31, wherein said spheroid core further comprises a pH adjuster and hypromellose.

46 (New). The pantoprazole multiparticulates according to claim 31, wherein the disintegrant is selected from the group consisting of microcrystalline cellulose and crospovidone, and mixtures thereof.

47 (New). The pantoprazole multiparticulates according to claim 46, wherein the microcrystalline cellulose comprises about 25 to about 30% by weight of the core.

48 (New). The pantoprazole multiparticulates according to claim 46, wherein the crospovidone comprises about 14 to about 16% by weight of the core.

49 (New). The pantoprazole multiparticulates according to claim 31, wherein the spheroid core consists essentially of:

pantoprazole sodium sesquihydrate	45 % w/w
microcrystalline cellulose	27 % w/w
polysorbate 80	5 % w/w
crospovidone	15 % w/w
hypromellose 2208	1 % w/w and
sodium carbonate	7 % w/w.

50 (New). A pantoprazole formulation for use in dosing to pediatric patients, said formulation comprising a suspension comprising the pantoprazole multiparticulates claim 31 and a physiologically compatible suspending liquid.

51 (New). A capsule comprising the pantoprazole multiparticulates of claims 31.

52 (New). A foil packet comprising the pantoprazole multiparticulates of claims 31.

53 (New). A method of treating humans in need of pantoprazole, said method comprising the step of administering an effective dose of the pantoprazole multiparticulates of Claims 31.

54 (New). A method of producing a multiparticulate formulation of pantoprazole, said method comprising the steps of:

producing a spheroid core comprising pantoprazole or an entantiomer thereof, or a salt thereof, a surfactant, a disintegrant, via extrusion and spheronization, said core containing about 1 to about 2% w/w water;

applying an initial seal coat to the spheroid core, said seal coat being about 1 % w/w to about 2 % w/w of the multiparticulate;

applying an enteric coating over the initial seal coat, said enteric coating comprising a copolymer of methacrylic acid and methacrylates in an amount that provides the multiparticulate with 15 to 45 % w/w dry enteric coating polymer; and

optionally applying a final seal coat to the enteric-coated spheroid core, said final seal coat being about 1 wt% of the multiparticulate;

wherein said multiparticulates have an average size of no greater than about 1 mm in diameter.

55 (New). The method according to claim 54, wherein the spheroid core is prepared by mixing the ingredients in a low shear mixer at low shear conditions at a range of about 25 rpm to 35 rpm.

56 (New). The method according to claim 55, wherein the low shear conditions are 32 rpm.

57 (New). The method according to claim 55, wherein the spheroid cores are dried at a low temperature not exceeding about 40°C for a period of 8 to 72 hours to a percent (%) loss-on-drying (LOD) of 3.4% to 4.3%.

58 (New). The method according to claim 54, further comprising the step of applying an layer of talc in an amount of 0.05% w/w to 0.1% w/w of the multiparticulate.

59 (New). The method according to claim 54, wherein the enteric coating is sprayed as a suspension onto the spheroid core.

60 (New). A composition comprising an oral dosage form containing an effective amount of a pantoprazole multiparticulate wherein, after oral administration thereof to a subject, the pantoprazole has a mean Cmax ratio of 62 to 66 ng/mL and a mean AUC ratio of 89 to 94, for a 40 mg unit dose of pantoprazole.